

**Go To Form**

Skip Instruction

**Go To Instructions**

This easy to use 140PY Part-Year Resident Personal Income Tax Package contains the following calculating forms:

140PY Part-Year Resident Income Tax Form

Arizona Schedule A(PY) and Schedule A(PYN) (if applicable)

Credit Forms

301 - Nonrefundable Individual Tax Credits and Recapture

310 - Solar Energy Credit

321 - Credit for Contributions to Charities That Provide Assistance to the Working Poor

322 - Credit for Contributions Made or Fees Paid to Public Schools

323 - Credit for Contributions to School Tuition Organizations

All other credit forms and schedules are available but must be completed and printed separately. Any forms that require you to print manually will have a print box on the first page of the form.

After you have finished completing your tax return, please take a brief survey to let us know about your experience with this product. Thank you and we look forward to receiving your valuable feedback.

## HOW TO USE THE FORM

As you complete the form, notice how certain fields are filled in for you based on other information you have entered. The package contains links to the commonly used credit forms and the Arizona Schedule A.

- Using the mouse, left click once in a white field to begin entering data.
- Use the tab key to move from field to field. **Notice:** You cannot enter data into gray fields.
- Yellow fields will be filled in automatically as you complete other fields in the form. You cannot manually enter data into these fields.
- To mark a check box on the form, simply left click once in the box.
- Use the interactive green buttons to be automatically navigated around the form. These buttons also route you to credit forms and schedules (if applicable) that are allowed with the form you are filing.

Go to DEPENDENTS: Page 2, Part A  
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## SAVING THE DATA

"Save My Data" enables you to begin working on a fillable return and save it to a file of your choice on your computer's hard drive.

- To save the data, you must first save the fillable form.  
On the Adobe Reader toolbar select the File drop-down menu  
Select "Save As"  
Select the drive you in which you want to save the file. **DONOT** Change the file name.  
The file name extension is .pdf
- Once the fillable form has been saved, you will save the data using the "Save My Data" button.  
Left click once on the button.  
A save box will open.  
Select the same drive in which you saved the fillable form. **DONOT** Change the file name.  
The file name extension is .fdf.

Save My Data

Your tax data is now saving.

## RETRIEVING SAVED DATA

To retrieve the saved data, select the .fdf file you saved during the "save my data" function. When you open the file all the data entered up to the point the file was saved will be automatically populated into the .pdf form.

## SAVE THE COMPLETED TAX RETURN

On the Adobe Reader toolbar select the Snapshot tool



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- Place the marquee (+) at the top left corner of the form.
- Holding down the left side of your mouse, drag the marquee to the bottom right corner of the form.
- Once you have drag the marquee to the bottom right corner of the form, release the left side of the mouse.
- Adobe Reader has captured an image of the document and placed it on the Clipboard.

- Select "OK" to close the message box.
- Choose a program in which you want to save an image of your tax forms (Microsoft Word, Excel, Power Point, etc).
- Open the program.
- Paste the image into a blank document within the program.
- Name and save the page (ex. Page 1 AZ Tax Return) in a folder of your choice.
- Repeat previous steps for each page of your tax return.** Once you have copied and pasted all of your forms into the program of your choice, save and name the document according to the instructions of the program.



This will only save an image of what you printed. The form(s) cannot be modified (see "Saving the Data" section).

## **RETRIEVING SAVED TAX RETURN**

Open the program On the Adobe

To retrieve the saved tax return, open the program in which you saved the image. Open the file. The image of your tax return should appear. Remember, your tax return is made up of several pages, so it is necessary to open all files if you choose to view or print your tax return.

## **PRINTING THE TAX RETURN**

Once you have completed your tax return simply use the red "Print" button located in the upper right hand corner of the form. In addition, the credit forms and schedules you completed will be printed.

On the front of the return you will notice a two dimensional (2D) barcode printed automatically the return. The 2D barcode contains only the data that you entered on the form. It is scanned by the department to retrieve your tax return information. Using this method decreases the time needed to process your return. Please do not alter the barcode or cause it to smudge. Should this occur, your return will no longer be able to be scanned and may delay your refund (if applicable).



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## **FREQUENTLY ASKED QUESTIONS**

### **1. Why should I use a fill-in forms package?**

The fill-in forms are easy and convenient to use. Many of the great E-File benefits are available through the fill-in forms.

- The fill-in forms do not allow you to make math errors.
- All forms are available at the click of your mouse.
- You can move quickly and easily to the forms you need to complete your tax return.
- Save the form(s) as you go along and complete at a later date.
- Save an electronic copy of your completed tax return.
- Get your refund faster (if applicable)
- It's completely safe.
- The tax information on your computer as a result of using this CD cannot be viewed over the Internet or by department personnel.

### **2. If I use the fill-in forms, are my chances for an audit increased**

No. The chance of an audit of a fill-in form is no greater than it is with any other filing methods including returns completed by hand (known as paper) and filed electronically (E-File).

### **3. How do I assemble my tax forms for mailing and what other documents should I include?**

Your Arizona Tax Return form should be the first page of your return. Next, attach any schedules that you have filed. Then, attach form 301 and the appropriate credit forms, if applicable. Any W-2's, 099's and other supporting documents should be attached to the back of the last page of the return.

### **4. Where do I mail the form?**

If you are **not mailing a payment** with your return, or if you are expecting a refund, please mail your return to:

Arizona Department of Revenue  
P. O. Box 29205  
Phoenix, AZ 85038-9205

If you **are mailing a payment** with your return, please mail your return to:

Arizona Department of Revenue  
P. O. Box 29204  
Phoenix, AZ 85038-9024

### **5. How do I get help?**

If you have any questions regarding the use of this form, please email us at:

[2DBarCode@AZDOR.gov](mailto:2DBarCode@AZDOR.gov)



This assistance is only available for technical difficulties you might encounter when using this package. Staff is unable to answer any questions regarding taxes, deductions, exemptions, etc.

140PY

Or fiscal year beginning M, M, D, D, 2, 0, 0, 5 and ending M, M, D, D, 2, 0, 0, 6. **66**

YOUR FIRST NAME AND INITIAL <b>1</b>		LAST NAME		YOUR SOCIAL SECURITY NO.	
IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL <b>1</b>		LAST NAME		SPOUSE'S SOCIAL SECURITY NO.	
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE <b>2</b>		APT. NO.		DAYTIME PHONE: <b>94</b> HOME PHONE:	
CITY, TOWN OR POST OFFICE <b>3</b>		STATE		ZIP CODE	

**IMPORTANT**  
You must enter your SSNs.

**82 CHECK ONE if filing under an extension:**4 month extension **82D** ☐6 month extension **82F** ☐

Filing Status	<b>4</b>	Married filing joint return	<b>88</b>
	<b>5</b>	Head of household - name of qualifying child or dependent:	
	<b>6</b>	Married filing separate return. Enter spouse's Social Security Number above and full name here. ▶	
	<b>7</b>	Single	
Exemptions	<b>8</b>	Enter the number claimed. Do not put a check mark.	<b>81</b>
	<b>9</b>	Age 65 or over (you and/or spouse)	
	<b>10</b>	Blind (you and/or spouse)	
	<b>11</b>	Dependents. From page 2, line A2 - <b>do not include self or spouse.</b>	
		Qualifying parents and ancestors of your parents from page 2, line A5.	<b>80</b>

FOR DOR USE ONLY

<b>12-13 Residency Status (check one):</b> <b>12</b> <input type="checkbox"/> Part-Year Resident Other than Active Military <b>13</b> <input type="checkbox"/> Part-Year Resident Active Military	
THIS BOX MAY BE BLANK OR MAY CONTAIN A PRINTED BARCODE OF DATA FROM YOUR RETURN	
<b>14</b> Federal AGI ..... <b>14</b> ..... <b>00</b>	<b>15</b> Arizona income (from page 2, line B19) ..... <b>00</b>
<b>16</b> Additions to income (from page 2, line C24) ..	<b>16</b> ..... <b>00</b>
<b>17</b> Add lines 15 and 16.....	<b>17</b> ..... <b>00</b>
<b>18</b> Subtractions. Number from line D34a. <b>181</b> <input type="checkbox"/>	<b>18</b> ..... <b>00</b>
<b>19</b> Arizona AGI. Line 17 minus line 18 .....	<b>19</b> ..... <b>00</b>
<b>20</b> <b>20I</b> <input type="checkbox"/> ITEMIZED <b>20S</b> <input type="checkbox"/> STANDARD.....	<b>20</b> ..... <b>00</b>
<b>21</b> Personal exemptions.....	<b>21</b> ..... <b>00</b>
<b>22</b> AZ taxable inc. Line 19 minus lines 20 & 21..	<b>22</b> ..... <b>00</b>
<b>23</b> Compute tax. Use Tax Table X or Y.....	<b>23</b> ..... <b>00</b>
<b>24</b> Tax from recapture of credits.....	<b>24</b> ..... <b>00</b>
<b>25</b> Subtotal of tax. Add lines 23 and 24.....	<b>25</b> ..... <b>00</b>
<b>26 - 27</b> Clean Elections Fund Tax Reduction <b>261</b> <input type="checkbox"/> YOURSELF <b>262</b> <input type="checkbox"/> SPOUSE....	<b>27</b> ..... <b>00</b>
<b>28</b> Reduced tax. Subtract line 27 from line 25. ..	<b>28</b> ..... <b>00</b>
<b>29</b> Family income tax credit from worksheet on page 16 of the instructions .....	<b>29</b> ..... <b>00</b>
<b>30</b> Credits from Arizona Form 301, line 49, or Forms 310, 321, 322 and 323 if Form 301 is not required .....	<b>30</b> ..... <b>00</b>
<b>31</b> Credit type. Enter form number of each credit claimed: <b>31</b> ..... <b>00</b>	<b>31</b> ..... <b>00</b>
<b>32</b> Clean Elections Fund Tax Credit. From worksheet on page 18 of the instructions.....	<b>32</b> ..... <b>00</b>
<b>33</b> Balance of tax. Subtract lines 29, 30 and 32 from line 28. If the sum of lines 29, 30 and 32 is more than line 28, enter zero.....	<b>33</b> ..... <b>00</b>
<b>34</b> Arizona income tax withheld during 2005 .....	<b>34</b> ..... <b>00</b>
<b>35</b> Arizona estimated tax payments for 2005.....	<b>35</b> ..... <b>00</b>
<b>36</b> Amount paid with 2005 Arizona extension request (Form 204) .....	<b>36</b> ..... <b>00</b>
<b>37</b> Increased Excise Tax Credit. From worksheet on page 18 of the instructions .....	<b>37</b> ..... <b>00</b>
<b>38</b> Other refundable credits. Check box(es) and enter amount(s): <b>38A1</b> <input type="checkbox"/> <b>329</b> <b>38A2</b> <input type="checkbox"/> <b>330</b> .....	<b>38</b> ..... <b>00</b>
<b>39</b> Total payments/refundable credits. Add lines 34 through 38 .....	<b>39</b> ..... <b>00</b>
<b>40 TAX DUE.</b> If line 33 is larger than line 39, subtract line 39 from line 33, and enter amount of tax due. Skip lines 41, 42 and 43 .....	<b>40</b> ..... <b>00</b>
<b>41 OVERPAYMENT.</b> If line 39 is larger than line 33, subtract line 33 from line 39, and enter amount of overpayment .....	<b>41</b> ..... <b>00</b>
<b>42</b> Amount of line 41 to be applied to 2006 estimated tax .....	<b>42</b> ..... <b>00</b>
<b>43</b> Balance of overpayment. Subtract line 42 from line 41 .....	<b>43</b> ..... <b>00</b>
<b>44 - 51</b> Aid to Education (entire refund only) <b>44</b> ..... <b>00</b> Arizona Wildlife <b>45</b> ..... <b>00</b> Citizens Clean Elections <b>46</b> ..... <b>00</b>	
Child Abuse Prevention <b>47</b> ..... <b>00</b> Domestic Violence Shelter <b>48</b> ..... <b>00</b> Neighbors Helping Neighbors <b>49</b> ..... <b>00</b>	
Special Olympics <b>50</b> ..... <b>00</b> Political Gift <b>51</b> ..... <b>00</b>	
<b>52</b> Check only one if making a political gift: <b>521</b> <input type="checkbox"/> Democratic <b>522</b> <input type="checkbox"/> Libertarian <b>523</b> <input type="checkbox"/> Republican	
<b>53</b> Estimated payment penalty and MSA withdrawal penalty .....	<b>53</b> ..... <b>00</b>
<b>54</b> Check applicable boxes: <b>541</b> <input type="checkbox"/> Annualized/Other <b>542</b> <input type="checkbox"/> Farmer or Fisherman <b>543</b> <input type="checkbox"/> Form 221 attached <b>544</b> <input type="checkbox"/> MSA Penalty	
<b>55</b> Total of lines 44, 45, 46, 47, 48, 49, 50, 51 and 53 .....	<b>55</b> ..... <b>00</b>
<b>56 REFUND.</b> Subtract line 55 from line 43. If less than zero, enter amount owed on line 57 .....	<b>56</b> ..... <b>00</b>
Direct Deposit of Refund: See instructions. ROUTING NUMBER <b>98</b> ..... ACCOUNT NUMBER <b>CO</b> Checking or <b>SO</b> Savings	
<b>57 AMOUNT OWED.</b> Add lines 40 and 55. Make check payable to Arizona Department of Revenue; include SSN on payment. <input type="checkbox"/> Payment enclosed. Check the box and attach payment.	<b>57</b> ..... <b>00</b>

<b>PART A: Dependents</b>	<b>A1</b> List children and other dependents. Do not list yourself or spouse. If more space is needed, attach a separate sheet.			NO. OF MONTHS LIVED																																														
	FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	IN YOUR HOME IN 2005																																														
<b>PART B: Arizona Percent of Total Income</b>	<b>A2</b> Enter total number of persons listed in A1 here and on the front of this form, box 10 ..... TOTAL			<b>A2</b> <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>																																														
	<b>A3 a</b> Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:																																																	
<b>PART C: Additions</b>	<b>b</b> Enter dependents listed above who were not claimed on your federal return due to education credits:																																																	
	<b>A4</b> List qualifying parents and ancestors of your parents. If more space is needed, attach a separate sheet. You cannot list the same person here and also on line A1. For information on who is a qualifying parent or ancestor of your parents, see page 5 of the instructions.																																																	
	FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2005																																														
	<b>A5</b> Enter total number of persons listed in A4 here and on the front of this form, box 11 ..... TOTAL																																																	
	<b>A5</b> <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>																																																	
	<b>B6</b> Dates of Arizona residency: From <span style="border: 1px solid black; padding: 0 5px;">MM</span> / <span style="border: 1px solid black; padding: 0 5px;">DD</span> / <span style="border: 1px solid black; padding: 0 5px;">YYYY</span> to <span style="border: 1px solid black; padding: 0 5px;">MM</span> / <span style="border: 1px solid black; padding: 0 5px;">DD</span> / <span style="border: 1px solid black; padding: 0 5px;">YYYY</span> . List other state(s) of residency: _____																																																	
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:60%;"></th> <th style="width:20%;">2005 FEDERAL Amount from federal return</th> <th style="width:20%;">2005 ARIZONA Amount only</th> </tr> </thead> <tbody> <tr><td><b>B7</b> Wages, salaries, tips, etc. ....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B8</b> Interest.....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B9</b> Dividends .....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B10</b> Arizona income tax refunds .....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B11</b> Alimony received.....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B12</b> Business income (or loss) from federal Schedule C.....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B13</b> Gains (or losses) from federal Schedule D.....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B14</b> Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B15</b> Other income reported on your federal return.....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B16</b> <b>Total income:</b> Add lines B7 through B15.....</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td><td><span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>00</td></tr> <tr><td><b>B17</b> Federal adjustments. 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<b>B12</b> Business income (or loss) from federal Schedule C.....	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00																																																
<b>B13</b> Gains (or losses) from federal Schedule D.....	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00																																																
<b>B14</b> Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00																																																
<b>B15</b> Other income reported on your federal return.....	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00																																																
<b>B16</b> <b>Total income:</b> Add lines B7 through B15.....	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00																																																
<b>B17</b> Federal adjustments. Attach your own schedule .....	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00																																																
<b>B18</b> Federal adjusted gross income. Subtract line B17 from line B16 in the FEDERAL column .....	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>																																																
<b>B19</b> Arizona income: Subtract line B17 from line B16 in the ARIZONA column. Enter here and on the front of this form, line 15 ....	<b>B19</b>	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> 00																																																
<b>B20</b> Arizona percentage: Divide line B19 by line B18, and enter the result (not over 100%).....	<b>B20</b>	<span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> %																																																
<b>C21</b> Early withdrawal of Arizona Retirement System contributions.....																																																		
<b>C22</b> Total depreciation included in Arizona gross income .....																																																		
<b>C23</b> Other additions to income. See instructions and attach your own schedule.....																																																		
<b>C24</b> Total: Add lines C21 through C23. Enter here and on the front of this form on line 16.....																																																		
<b>PART D: Subtractions from Income</b>	<b>D25</b> Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100.....																																																	
	<b>D26</b> Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500 .....																																																	
	<b>D27</b> Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....																																																	
	<b>D28</b> Exemption: Qualifying parents and ancestors. Multiply the number in box 11, page 1, by \$10,000..																																																	
	<b>D29</b> Total exemptions: Add lines D25 through D28.....																																																	
	<b>D30</b> Multiply line D29 by the percentage on line B20, and enter the result.....																																																	
	<b>D31</b> Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column.....																																																	
	<b>D32</b> Arizona state lottery winnings included on line B15 in the ARIZONA column (up to \$5,000 only) .....																																																	
	<b>D33</b> U.S. Social Security or Railroad Retirement Act benefits included in your ARIZONA income .....																																																	
	<b>D34</b> Construction of an energy efficient residence. See page 10 of instructions. Enter number <b>D34a</b> <span style="border: 1px solid black; display: inline-block; width: 30px; height: 15px;"></span> , then amount.....																																																	
<b>D35</b> Other subtractions from income. See instructions and attach your own schedule .....																																																		
<b>D36</b> Total: Add lines D30 through D35. Enter here and on the front of this form, line 18.....																																																		

**E37** Last name(s) used in prior years if different from name(s) used in current year: \_\_\_\_\_

**PLEASE SIGN HERE**

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

→ YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

→ SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

PAID PREPARER'S SIGNATURE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

PAID PREPARER'S TIN \_\_\_\_\_ DATE \_\_\_\_\_ PAID PREPARER'S ADDRESS \_\_\_\_\_

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).  
If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).



# ARIZONA SCHEDULE A(PY)

## Itemized Deductions For Part-Year Residents

2005

Attach to your return

NAME(S) AS SHOWN ON FORM 140PY	YOUR SOCIAL SECURITY NUMBER		
	SPOUSE'S SOCIAL SECURITY NUMBER		

### Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity

1	Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	1		00
2	Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	2		00
3	Interest expense: <i>See instructions</i> .....	3		00
4	Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident ..	4		00

### Casualty and Theft Losses

5	Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor .....	5		00
6	Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....	6		00
7	Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident...	7		00
8	Divide line 7 by line 6, and enter the percentage.....	8		%
9	Multiply line 5 by the percentage on line 8.....	9		00

### Job Expenses and Other Miscellaneous Expenses

10	Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation.....	10		00
11	Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident ..	11		00
12	Divide line 11 by line 10, and enter the percentage .....	12		%
13	Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation.....	13		00
14	Multiply line 13 by the percentage on line 12.....	14		00
15	Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	15		00
<b>Skip lines 16 through 20 if not deducting gambling losses.</b>				
16	Wagering losses included on line 15 .....	16		00
17	Total gambling winnings included in your Arizona gross income .....	17		00
18	Authorized Arizona lottery subtraction from Form 140PY, page 2, line D32 .....	18		00
19	Maximum allowable gambling loss deduction: Subtract line 18 from line 17.....	19		00
20	If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter "zero".....	20		00
21	If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter amount on line 15 here .....	21		00
22	Add lines 14 and 21 .....	22		00

### Total Itemized Deductions

23	Tentative Arizona itemized deduction: Add lines 1, 2, 3, 4, 9, and 22. If your federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separately), complete lines 24 through 28 below. Otherwise, enter the amount on line 23 on Form 140PY, page 1, line 20.....	23		00
24	If your federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separately), enter on line 24 the amount by which you have to reduce your federal itemized deductions because your federal adjusted gross income was over this threshold .....	24		00
25	Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation.....	25		00
26	Divide line 23 by line 25, and enter the percentage.....	26		%
27	Multiply line 24 by the percentage on line 26, and enter the result.....	27		00
28	Subtract line 27 from line 23. Enter the result here and on Form 140PY, page 1, line 20 .....	28		00

# ARIZONA SCHEDULE A(PYN)

## Itemized Deductions For Part-Year Residents

2005

Who also had Arizona source income during the period of the year while a nonresident.

Attach to your return

NAME(S) AS SHOWN ON FORM 140PY	YOUR SOCIAL SECURITY NUMBER	
	SPOUSE'S SOCIAL SECURITY NUMBER	

### Part I: Itemized Deductions for the Period of the Year While an Arizona Resident Plus Arizona Source Itemized Deductions for the Period While a Nonresident

#### Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity

1 Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	1		00
2 Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	2		00
3 Interest expense: <i>See instructions</i> .....	3		00
4 Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	4		00

#### Casualty and Theft Losses

5 Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor ...	5		00
6 Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....	6		00
7 Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident .....	7		00
8 Divide line 7 by line 6, and enter the percentage .....	8		%
9 Multiply line 5 by the percentage on line 8 .....	9		00

#### Job Expenses and Other Miscellaneous Expenses

10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation .....	10		00
11 Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	11		00
12 Divide line 11 by line 10, and enter the percentage.....	12		%
13 Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation..	13		00
14 Multiply line 13 by the percentage on line 12 .....	14		00
15 Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	15		00
<b>Skip lines 16 through 20 if not deducting gambling losses.</b>			
16 Wagering losses included on line 15 .....	16		00
17 Total gambling winnings included in your Arizona gross income.....	17		00
18 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D32 .....	18		00
19 Maximum allowable gambling loss deduction: Subtract line 18 from line 17 .....	19		00
20 If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter "zero" .....	20		00
21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter amount on line 15 here .....	21		00
22 Add lines 14 and 21 .....	22		00

**Subtotal of Itemized Deductions**

- 23** Tentative Arizona itemized deduction: *Add lines 1, 2, 3, 4, 9, and 22.* If your federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separately), *complete lines 24 through 28 below.* Otherwise, *skip lines 24 through 28.*.....
- 24** If your federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separately), *enter on line 24 the amount by which you have to reduce your federal itemized deductions because your federal adjusted gross income was over this threshold* .....
- 25** *Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation* .....
- 26** *Divide line 23 by line 25, and enter the percentage* .....
- 27** *Multiply line 24 by the percentage on line 26, and enter the result* .....
- 28** *Subtract line 27 from line 23, and enter the result*.....

23		00
24		00
25		00
26		%
27		00
28		00

**Part II: Portion of Itemized Deductions Allowable for the Part of the Year While a Nonresident**

**Adjustment to Medical and Dental Expenses**

- 29** Medical and dental expenses .....
- 30** Amount of MSA distributions used to pay qualified medical expenses included on line 29 .....
- 31** Medical expenses allowed to be taken as a federal itemized deduction .....
- 32** *Add lines 30 and 31, and enter the result*.....
- 33** If line 29 is the same as or more than line 32, *subtract line 32 from line 29.* Otherwise, go to line 34.....
- 34** If line 32 is more than line 29, *subtract line 29 from line 32* .....

29		00
30		00
31		00
32		00
33		00
34		00

**Adjustment to Interest Deduction**

- 35** If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), *enter the amount of mortgage interest you paid for 2005 that is equal to the amount of your 2005 federal credit*.....

35		00
----	--	----

**Adjustment to Gambling Losses**

- 36** Wagering losses allowed as a federal itemized deduction .....
- 37** Total gambling winnings included in your federal adjusted gross income .....
- 38** Authorized Arizona lottery subtraction from Form 140PY, page 2, line D32 .....
- 39** Maximum allowable gambling loss deduction: *Subtract line 38 from line 37* .....
- 40** If line 39 is less than line 36, *subtract line 39 from line 36; otherwise enter "zero"* .....

36		00
37		00
38		00
39		00
40		00

**Adjustment to Property Taxes**

- 41** If you are claiming the property tax credit on Arizona Form 302 (Defense Contracting Credits), *enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed* ..

41		00
----	--	----

**Adjustment to Charitable Contributions**

- 42** Amount of charitable contributions for which you are taking a credit under Arizona law .....

42		00
----	--	----

**Adjusted Itemized Deductions**

- 43** *Add the amounts on lines 33 and 35*.....
- 44** *Add lines 34, 40, 41 and 42*.....
- 45** Total itemized deductions allowed to be taken on federal return .....
- 46** *Enter the amount from line 43 above* .....
- 47** *Add the amount on lines 45 and 46*.....
- 48** *Enter the amount from line 44 above* .....
- 49** *Subtract line 48 from line 47*.....
- 50** If you skipped lines 24 through 28, *enter the amount on line 23 here.* If you completed lines 24 through 28, *enter the amount from line 28 here* .....
- 51** *Subtract line 50 from line 49*.....
- 52** Arizona percentage from line 4 of the worksheet on page 2 of the Schedule A(PYN) instructions .....
- 53** *Multiply the percentage on line 52 by the amount on line 51* .....
- 54** *Add lines 50 and 53. Enter the result here and on Form 140PY, page 1, line 20*.....

43		00
44		00
45		00
46		00
47		00
48		00
49		00
50		00
51		00
52		%
53		00
54		00



## Nonrefundable Individual Tax Credits and Recapture

For the calendar year 2005, or

fiscal year beginning MM,MM,DD 2,0,0,5 and ending MM,MM,DD 2,0,0,6.

## Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR OR 140X

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

## Part I Nonrefundable Individual Tax Credits

Enter total available tax credits.

1	Defense Contracting Credit from Form 302 .....	1		00
2	Enterprise Zone Credit from Form 304 .....	2		00
3	Environmental Technology Facility Credit from Form 305 .....	3		00
4	Military Reuse Zone Credit from Form 306 .....	4		00
5	Recycling Equipment Credit from Form 307 .....	5		00
6	Credit for Increased Research Activities from Form 308-I .....	6		00
7	Credit for Taxes Paid to Another State or Country from Form 309 .....	7		00
8	Credit for Solar Energy Devices from Form 310 .....	8		00
9	Agricultural Water Conservation System Credit from Form 312 .....	9		00
10	Pollution Control Credit from Form 315 .....	10		00
11	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets from Form 319 .....	11		00
12	Credit for Employment of TANF Recipients from Form 320 .....	12		00
13	Credit for Contributions to Charities that Provide Assistance to the Working Poor from Form 321 .....	13		00
14	Credit for Contributions Made or Fees Paid to Public Schools from Form 322 .....	14		00
15	Credit for Contributions to School Tuition Organizations from Form 323 .....	15		00
16	Agricultural Pollution Control Equipment Credit from Form 325 .....	16		00
17	Neighborhood Electric Vehicle (NEV) Credit from Form 328 .....	17		00
18	Credit for Donation of School Site from Form 331 .....	18		00
19	Credit for Healthy Forest Enterprises from Form 332 .....	19		00
20	Total Available Tax Credits: Add lines 1 through 19 .....	20		00

## Part II Application of Tax Credits

Enter tax, recapture tax, and tax credits claimed this taxable year.

21	Tax from Form 140, line 20; or Form 140PY, line 23; or Form 140NR, line 23; or Form 140X, line 26.	21		00
22	Clean Elections Fund Tax Reduction from Form 140, line 24; or Form 140PY, line 27; or Form 140NR, line 27; or Form 140X, line 29 .....	22		00
23	Subtract line 22 from line 21 .....	23		00
24	Tax from recapture of Environmental Technology Facility Credit from Form 305, Part VI, line 34 .....	24		00
25	Tax from recapture of Neighborhood Electric Vehicle (NEV) Credit from Form 328, Part II, line 8 .....	25		00
26	Recapture Total: Add lines 24 and 25. Enter here and on Form 140, line 21; or Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 27 .....	26		00
27	Subtotal: Add lines 23 and 26 .....	27		00
28	Family Income Tax Credit from Form 140, line 26; or Form 140PY, line 29; or Form 140X, line 31 ..	28		00
29	Subtract line 28 from line 27 .....	29		00

Continued on page 2 →

**Nonrefundable Tax Credits Claimed***Enter amount of credits actually claimed from Part I.*

<b>30</b>	Defense Contracting Credit from Form 302 .....	<b>30</b>		
<b>31</b>	Enterprise Zone Credit from Form 304 .....	<b>31</b>		
<b>32</b>	Environmental Technology Facility Credit from Form 305 (not to exceed 75% of line 27) .....	<b>32</b>		
<b>33</b>	Military Reuse Zone Credit from Form 306 .....	<b>33</b>		
<b>34</b>	Recycling Equipment Credit from Form 307 (not to exceed the lesser of 25% of line 27 or \$5,000) .....	<b>34</b>		
<b>35</b>	Credit for Increased Research Activities from Form 308-I .....	<b>35</b>		
<b>36</b>	Credit for Taxes Paid to Another State or Country from Form 309 .....	<b>36</b>		
<b>37</b>	Credit for Solar Energy Devices from Form 310 .....	<b>37</b>		
<b>38</b>	Agricultural Water Conservation System Credit from Form 312 .....	<b>38</b>		
<b>39</b>	Pollution Control Credit from Form 315 .....	<b>39</b>		
<b>40</b>	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets from Form 319 .....	<b>40</b>		
<b>41</b>	Credit for Employment of TANF Recipients from Form 320 .....	<b>41</b>		
<b>42</b>	Credit for Contributions to Charities that Provide Assistance to the Working Poor from Form 321 .....	<b>42</b>		
<b>43</b>	Credit for Contributions Made or Fees Paid to Public Schools from Form 322 .....	<b>43</b>		
<b>44</b>	Credit for Contributions to School Tuition Organizations from Form 323 .....	<b>44</b>		
<b>45</b>	Agricultural Pollution Control Equipment Credit from Form 325 .....	<b>45</b>		
<b>46</b>	Credit for Neighborhood Electric Vehicle (NEV) from Form 328 .....	<b>46</b>		
<b>47</b>	Credit for Donation of School Site from Form 331 .....	<b>47</b>		
<b>48</b>	Credit for Healthy Forest Enterprises from Form 332 .....	<b>48</b>		
<b>49</b>	Total Tax Credits Claimed: <i>Add lines 30 through 48.</i> Total cannot be more than line 29. Enter this amount on Form 140, line 27; or Form 140PY, line 30; or Form 140NR, line 29; or Form 140X, line 32 .....	<b>49</b>		

**NOTE: You must attach Form 301 and the corresponding credit forms on which you computed your credit(s) to your individual income tax return.**

**ARIZONA FORM**  
**310**

**Credit for Solar Energy Devices**

**2005**

For the calendar year 2005, or  
fiscal year beginning MMDD2005 and ending MMDD2006.

**Attach to your return**

NAME(S) AS SHOWN ON FORM 140, 140PY OR 140X	YOUR SOCIAL SECURITY NO.
	SPOUSE'S SOCIAL SECURITY NO.

**Part I Current Year's Credit**

- 1 Address of residence where you installed the solar energy device for which you are claiming the credit: \_\_\_\_\_
- 2 Cost of the solar energy device installed during the current taxable year at the residence listed on line 1.....
- 3 Multiply the amount on line 2 by 25% (.25) .....
- 4 Enter the smaller of line 3 or \$1,000 .....
- 5 Enter the amount of credit from prior taxable years (1995 through 2004) for other solar energy devices installed at the residence listed on line 1 .....
- 6 Add line 4 and line 5 .....
- 7 Enter the smaller of line 6 or \$1,000 .....
- 8 Subtract line 5 from line 7.....
- 9 Current year's credit: Enter the smaller of line 4 or line 8 .....

<b>2</b>		00
<b>3</b>		00
<b>4</b>		00
<b>5</b>		00
<b>6</b>		00
<b>7</b>		00
<b>8</b>		00
<b>9</b>		00

**Part II Carryover from Prior Taxable Years**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
<b>10</b>	<b>2000</b>	\$	\$	\$
<b>11</b>	<b>2001</b>	\$	\$	\$
<b>12</b>	<b>2002</b>	\$	\$	\$
<b>13</b>	<b>2003</b>	\$	\$	\$
<b>14</b>	<b>2004</b>	\$	\$	\$
<b>15</b>	TOTAL AVAILABLE CARRYOVER			\$

**Part III Calculation of Available Credit for the Current Year**

- 16 Current year's credit: Enter the amount from Part I, line 9.....
- 17 Enter the amount of available carryover from Part II, line 15.....
- 18 Total Available Credit: Add line 16 and line 17, and enter the total here. See page 2 of the instructions.....

<b>16</b>		00
<b>17</b>		00
<b>18</b>		00

**ARIZONA FORM**  
**321**

**Credit for Contributions to Charities  
That Provide Assistance to the Working Poor**

**2005**

For the calendar year 2005, or  
fiscal year beginning MMDD2005 and ending MMDD2006.

**Attach to your return**

NAME(S) AS SHOWN ON FORM 140, 140NR, 140PY OR 140X	YOUR SOCIAL SECURITY NO.
	SPOUSE'S SOCIAL SECURITY NO.

**Part I Current Year's Credit**

**1a** Name of qualifying charity to which you made cash contributions:

Amount of cash contributed to organization named on line 1a..... **1a**   00

**1b** Name of qualifying charity to which you made cash contributions:

Amount of cash contributed to organization named on line 1b..... **1b**   00

NOTE: If you made cash contributions to more than two qualifying charities, attach a separate schedule.

<b>1c</b> Total: Add lines 1a and 1b. Also, add any amount included on a separate schedule.....	<b>1c</b> <input type="text"/> <input type="text"/> 00
<b>2</b> Potential credit: Single taxpayers or heads of household, enter the lesser of line 1c or \$200. Married taxpayers, enter the lesser of line 1c or \$300 .....	<b>2</b> <input type="text"/> <input type="text"/> 00
<b>3</b> Total contributions allowable as an itemized deduction for 2005.....	<b>3</b> <input type="text"/> <input type="text"/> 00
<b>4</b> Baseline year: .....	
<b>5</b> Total contributions deducted as an itemized deduction on your Arizona return for the baseline year listed on line 4 .....	<b>5</b> <input type="text"/> <input type="text"/> 00
<b>6</b> Subtract line 5 from line 3. If line 5 is greater than line 3, no credit is available.....	<b>6</b> <input type="text"/> <input type="text"/> 00
<b>7</b> Current year's credit: Enter the lesser of line 2 or line 6 .....	<b>7</b> <input type="text"/> <input type="text"/> 00

**Part II Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
<b>8</b>	<b>2000</b>	\$	\$	\$
<b>9</b>	<b>2001</b>	\$	\$	\$
<b>10</b>	<b>2002</b>	\$	\$	\$
<b>11</b>	<b>2003</b>	\$	\$	\$
<b>12</b>	<b>2004</b>	\$	\$	\$
<b>13</b>	TOTAL AVAILABLE CARRYOVER			\$

**Part III Total Available Credit**

<b>14</b> Current year's credit: Enter the amount from Part I, line 7 .....	<b>14</b> <input type="text"/> <input type="text"/> 00
<b>15</b> Enter the amount of available carryover from Part II, line 13, column (d) .....	<b>15</b> <input type="text"/> <input type="text"/> 00
<b>16</b> Total Available Credit: Add line 14 and line 15, and enter the total here. See page 2 of the instructions. ....	<b>16</b> <input type="text"/> <input type="text"/> 00

## Credit for Contributions Made or Fees Paid to Public Schools

For the calendar year 2005, or

fiscal year beginning MM,MM,DD,2,0,0,5 and ending MM,MM,DD,2,0,0,6.

## Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140NR, 140PY OR 140X

YOUR SOCIAL SECURITY NO.

SPOUSE'S SOCIAL SECURITY NO.

## Current Year's Credit

## 1a Contributions made or qualifying fees paid to:

Name of public school located in Arizona: \_\_\_\_\_

Address of school: \_\_\_\_\_

School district in which school is located: \_\_\_\_\_

Amount of contributions made or fees paid to school named on line 1a .....

1a  00

## 1b Contributions made or qualifying fees paid to:

Name of public school located in Arizona: \_\_\_\_\_

Address of school: \_\_\_\_\_

School district in which school is located: \_\_\_\_\_

Amount of contributions made or fees paid to school named on line 1b .....

1b  00

If you made contributions or paid qualifying fees to more than 2 schools, attach a separate schedule.

## 1c Total contributions made and fees paid to public schools in Arizona during 2005.....

1c	<input type="text"/>	00
2	<input type="text"/>	00
3	<input type="text"/>	00

## 2 Single taxpayers or heads of household, enter \$200 here. Married taxpayers enter \$300 here. ....

## 3 Current year's credit: enter the smaller of line 1c or line 2. If you are married filing a separate return, enter one-half of the smaller of line 1c or line 2.....

## Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
4	2000	\$	\$	\$
5	2001	\$	\$	\$
6	2002	\$	\$	\$
7	2003	\$	\$	\$
8	2004	\$	\$	\$
9	TOTAL AVAILABLE CARRYOVER			\$

## Total Available Credit

## 10 Current year's credit: Enter the amount from line 3.....

10	<input type="text"/>	00
11	<input type="text"/>	00
12	<input type="text"/>	00

## 11 Available credit carryover from line 9, column (d).....

## 12 Total available credit. Add line 10 and line 11. Enter the total here and see the instructions .....



## Credit for Contributions to School Tuition Organizations

For the calendar year 2005, or

fiscal year beginning MM,DD,2005 and ending MM,DD,2006.

## Attach to your return

NOTE: Do not use this form for contributions or amounts paid to a public school. See Form 322 for contributions or amounts paid to public schools.

NAME(S) AS SHOWN ON FORM 140, 140NR, 140PY OR 140X	YOUR SOCIAL SECURITY NO.
	SPOUSE'S SOCIAL SECURITY NO.

## Current Year's Credit

## 1a Qualifying contributions made to:

Name of school tuition organization: \_\_\_\_\_

Address of school tuition organization: \_\_\_\_\_

Amount of contributions made to school tuition organization named on line 1a .....

1a   00

## 1b Qualifying contributions made to:

Name of school tuition organization: \_\_\_\_\_

Address of school tuition organization: \_\_\_\_\_

Amount of contributions made to school tuition organization named on line 1b .....

1b   00

If you made contributions to more than 2 school tuition organizations, attach a separate schedule.

## 1c Total contributions made to school tuition organizations during 2005.....

## 2 Single taxpayers or heads of household, enter \$500 here. Married taxpayers enter \$825 here .....

## 3 Current year's credit: enter the smaller of line 1c or line 2. If you are married filing a separate return, enter one-half of the smaller of line 1c or line 2 .....

1c	<input type="text"/>	<input type="text"/> 00
2	<input type="text"/>	<input type="text"/> 00
3	<input type="text"/>	<input type="text"/> 00

## Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
4	2000	\$	\$	\$
5	2001	\$	\$	\$
6	2002	\$	\$	\$
7	2003	\$	\$	\$
8	2004	\$	\$	\$
9	TOTAL AVAILABLE CARRYOVER			\$

## Total Available Credit

## 10 Current year's credit: enter the amount from line 3 .....

## 11 Available credit carryover from line 9, column (d) .....

## 12 Total available credit. Add line 10 and line 11. Enter the total here and see the instructions .....

10	<input type="text"/>	<input type="text"/> 00
11	<input type="text"/>	<input type="text"/> 00
12	<input type="text"/>	<input type="text"/> 00